

Previous references.

File No. 144 of 1911-12

1911.

Serial Nos. 142

(S. R.)

Later references.

9P

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B. for February 1912

SUBJECT.

Stamp duty on a power of attorney executed
by Mr Sorabji Noroji of Bombay

1) From the Depy Comr, Bangalore D.

No. 275 of 24.1.1912

Forwards the power of attorney, impounded by the District
Forest Officer, Bangalore, and solicits instructions as to how
the transaction contained therein is to be construed, with a
view to find out the stamp duty properly leviable on it

2) To the D.C., Bangalore
- Comr of Stamps

G. R. S. 58

No. 71. 3457.2 of 26.2.12

States that the stamp duty leviable on the power of
attorney is Rs 5/-.

ifundat 2
29/3/12

GENERAL AND REVENUE SECRETARIAT.

(S. R.)

NOTES.

File No. 144-11

FILE HEADING.

Stamp Duty on a power of attorney executed
by Mr. Soralji Navroji of Bombay

From

The Deputy Commissioner, Bangalore Dt.

No. 275

Dated 24.1.1912

Received 27.1.1912

Diary No. 2552

Enclos.

Spare Copies.

Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forward the power of attorney, impounded by the District
Forest Officer, Bangalore, and solicit instructions as to ~~whether~~ how the transaction
contained therein is to be construed, with a view to find out the stamp duty properly
leviable on it under Art (48) cl c2d of Schedule I of the Stamp Regulation
Act 46 of the Mysore Stamp Regn.

NOTES AND ORDERS.

The document nominates and appoints
Chaganlal Halidass as the executor's agent to take delivery
and remove all the sandalwood purchased by him
in Bangalore, Hasan, Chickmagalur, Tanikere, Shimoga,
Sagar and Mirthahalli Koties. It is executed on

Serial
No.

a stamp paper of Re 1/- and the District Forest
Officer, Bangalore, has impounded it, apparently
on the ground of insufficiency of stamp.

The Deputy Commr solicits instructions
as to whether the transaction referred to should
be considered as one or more, in order to decide
under which of the clauses C & d of Art (48) of Schedule I
of the Stamp Regulation the case falls. The reference
to the Chief is made under Section 56(2) of the
Impress Stamp Regulation.

Submitted for orders with a copy
of Narotam Desai's Indian Stamp Act. Please
see cases quoted on page 291 of the book under
"Clauses (d) & (e). More than one transaction".

Asst
121
31-1-12

The document appears

to have been insufficiently stamped.

Taking delivery of, and removing, sandalwood
from different depots situated in different
places can scarcely be considered to be one
transaction. It is rather a single class of transac-
tions and requires a stamp duty of Rs. 5.

RB

31-1-12

No 76.164

19-2-12

NOTE—Contn. sheet.

Encl 1 letter

31/1/12

GPB-50,000-12-8-10

31/1/12

Forwarded to B. O. Govt. Advocate
in Mysore for opinion

B. O.
Shrinani
For Secy.

Serial
No.

U.O. 35-

Taking delivery by the agent of the sandalwood purchased by the principal is a transaction which is independent of the removal of it after obtaining delivery. The removal of the article is not incidental and necessary to the effective execution of the authority for taking delivery. Removal implies, no doubt the custody of or the control over the article immediately preceding the act of removal, but the authority to remove does not necessarily imply the authority to obtain delivery as incidental to it.

I am of opinion that the agent is, under the document in question, authorised to act in more than one transaction and consequently
X Cl (d) of ~~art~~ 46 of the Mysore Stamp Regulation (Corresponding to Cl (d) of art 48 of the Indian Stamp act) applies.

Bdoraswami
govt. adv.

6.2.1912

II

8-2-12

Submitted. The stamp fee is therefore Rs. 5-

Ass
9/2
RR
9.2.12

- (1) Please put up draft
- (2) I am not sure if the

Serial
No.

the document can be said to record
a multiple transaction on the ground
that "taking delivery" and "removal"
are two different transactions. Rather, the
transactions can be said to be several
because the agent has to do the same
kind of act in different places situated
at wide distances from one another

yes-

Doct's

Abd

19/1/12

19/1/12

9/2/12 SD

Draft Submitted

ASD
12/1
13/2
13/2/12

SD

15/2/12

alt

2nd

Issue SD

2

21/2/12

90 M.D.C. Bangalore -

... Comr's stamps

no. 763457-2 S. 26-2-12

States that the stamp duty payable on
the power of attorney is Rs 5/-

Office of the Deputy Commissioner,
Bangalore District.

Dated Bangalore, 24th January 1912.

No. 279

From

B.J.Kumaraswami Naik Esq., B.A.,

Deputy Commissioner, Bangalore District.

To

C.S.Balasundaram Iyer Esq., B.A.,

Offg. Secretary to the Government of H.H.

the Maharaja of Mysore, Genl. and Rev. Depts.

Sir,

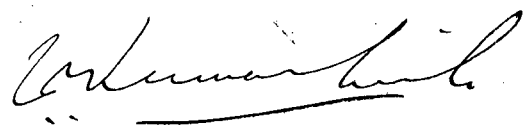
In forwarding herewith a power of attorney executed by Mr. Sorabji Nowroji of Bombay in favour of his clerk, and received impounded from the District Forest Officer, Bangalore, I have the honor to state that the document empowers ~~Chaganlal~~ Kalidass to take delivery and remove all the Sandalwood purchased by Mr. Sorabji Nowroji in Bangalore, Hassan, Chickmagalur, Tarikere and Tirthahalli Koties and is stamped with a general stamp of Re.1/-. I request to be instructed whether the transaction mentioned in the document may be considered as only one transaction of taking delivery of the sandalwood in the several koties, in which case, the document is sufficiently stamped under article (48)(c) of schedule I of the Stamp Regulation or whether the said transaction has to be treated as general and several requiring a general stamp of Rs.5/- under article 48(d) of -- schedule I of the Stamp Regulation.

Art 46
of the Imprec
Reg'n

I have the honor to be

Sir,

Your most obedient servant.


Deputy Commissioner.

lms

Dated

24-1-12 Bar

Despatched

25-1-12

Received

General No.
No.

275

Enclosure No. 1

Forwarded a few
Stamp paper
one rupee each
by Sonabji K
& Enquired whether
the same has
executed on 5
or not to be
delivery of Se
-wood in Son
in this province
another part

DIARY No. 25

10/1-12

57

No. 146

SERIAL No.

GPE-134 000-505 11

Diary No. of letter replied to 2552

Proceedings of the Government of His Highness
the Maharaja of Mysore.

GENERAL AND REVENUE
SECRETARIAT.

(S R)

READ--

the

19

Date of issue

27-2-12

Signed by

W. H. G. S. S. S.

Letter no 275 D. 24.1.1912

from the Deputy Comr. Bangalore.

soliciting instructions as to the

amount of stamp duty leviable

on a power attorney executed

~~ORDER NO.~~

by Mr. Sorabji Navroji

of Bombay empowering his agent

to take delivery of, and remove all

the sandalwood purchased by him

in Bangalore, Hassan, Chickmagalur,

Tankere, Shimoga, Sagar and

over

the Kothai
at

SUBJECT.

copied
MR
24/2/12
9 copies

Order thereon. No H 3451-2

The Government
are of opinion that the ~~agent~~ agent
under the document in question is
authorised to act in more than
one transaction and consequently
cl. c of Art 46, Schedule I of the
Empire Stamp Regulation applies in the case.
The stamp duty leviable on the
power attorney is therefore Rs 5/-.

5 26-2-12
22/

~~For~~
For off: Secy.

~~Handwritten signature~~
19/2/12

- the D.C. Bangalore, with
- the power attorney.
- ~~of power attorney.~~
- Com'g stamps.